

**Illinois Department of Revenue
Regulations**

Title 86 Part 105 Section 105.320 Who Must Apply

TITLE 86: REVENUE

**PART 105
ELECTRONIC FILING OF ILLINOIS INDIVIDUAL INCOME TAX RETURNS**

Section 105.320 Who Must Apply

- a) All organizations or individuals must submit an application to participate in the program. Applications that are incomplete or improperly signed will be returned to the applicants. The Department reserves the right to limit electronic filing applicants.
- b) All applications and update forms must be signed by a firm official or person authorized to act for the firm in legal and/or tax matters. The name, title and social security number of this person must appear on the application.
- c) Applications and update forms should be submitted as early as possible to allow the Department time to process the applications prior to the beginning of the electronic filing period.

(Source: Amended at 17 Ill. Reg. 18118, effective October 4, 1993)